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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 4475 OF 2006
IN
INCOME TAX APPEAL (L) NO. 2400 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

Maxwell Dyes and Chemicals (P) Ltd... Respondent

Mr. P.S. Sahadevan for the Appellant.

Mr. Raj Darak for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning delay of 474 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the file was sent to the panel counsel for drafting the appeal memo on 28.06.2005 and thereafter the appeal was not drafted till 10.11.2006. In our view, the period between 28.06.2005 and 10.11.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**